

# HOUSE . . . . . No. 2286

---

By Mrs. Haddad of Somerset, petition of Anne M. Gobi and others for legislation to exempt certain small crafts from the sales tax. Revenue.

---

## The Commonwealth of Massachusetts

---

### PETITION OF:

Anne M. Gobi  
John A. Lepper

David B. Sullivan

---

In the Year Two Thousand and Five.

---

AN ACT EXEMPTING THE SALES OF CERTAIN CRAFTS FROM THE SALES TAX.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

- 1 Section 6 of Chapter 64H of the General Laws, as amended by
- 2 section 19 of Chapter 177 of the Acts of 2001, is hereby further
- 3 amended by adding the following paragraph:—
- 4 (ww) Sales of small crafts which use human propulsion only,
- 5 including, but not limited to, kayakes, canoes, rowing shells and
- 6 paddleboats.